

Supplemental Direct
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DUKE ENERGY CAROLINAS, LLC
OPERATING INCOME FROM ELECTRIC OPERATIONS
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Description	Total Company Per Books (a) (Col. 1)	South Carolina Retail Operations Excluding Greenwood				
			Per Books (Col. 2)	Accounting Adjustments (c) (Col. 3)	Before Proposed Increase (Col. 4)	Revenue and Expenses from Proposed Increase (e) (Col. 5)	After Proposed Increase (Col. 6)
1	Electric operating revenue	\$ 7,811,182	\$ 1,896,067	\$ 305,985	\$ 2,202,052	\$ 333,716	\$ 2,535,768
	Electric operating expenses:						
	Operation and maintenance:						
2	Fuel used in electric generation	2,286,757	540,381	42,635	583,017	-	583,017
3	Purchased power	(271,247)	(57,405)	297,109	239,705	-	239,705
4	Other operation and maintenance expense	1,767,047	439,115	(6,555)	432,559	-	432,559
5	Depreciation and amortization	1,528,477	309,273	147,706	456,979	-	456,979
6	General taxes	341,810	103,908	12,167	116,075	1,700	117,775
7	Interest on customer deposits	(7,716) (b)	(3,941)	3,714	(227)	-	(227)
8	EDIT Amortization	(255,939)	(44,065)	44,068	2	-	2
9	Net income taxes	378,763	111,508	(55,976)	55,532	82,838	138,370
10	Amortization of investment tax credit	(4,152)	(621)	(0)	(621)	-	(621)
11	Total electric operating expenses (Sum L2:L10)	\$ 5,763,800	\$ 1,398,153	\$ 484,868	\$ 1,883,022	\$ 84,538	\$ 1,967,560
12	Operating income (L1 - L11)	\$ 2,047,381	\$ 497,913	\$ (178,883)	\$ 319,030	\$ 249,178	\$ 568,208
13	Customer Growth				1,190	933	2,122
14	Net operating income for return (L12 + L13)	\$ 2,047,381	\$ 497,913	\$ (178,883)	\$ 320,220	\$ 250,111	\$ 570,330
15	Original cost rate base	\$ 27,516,650	\$ 6,160,824	\$ 1,238,184 (d)	\$ 7,399,009		\$ 7,399,009
16	Rate of return on South Carolina retail rate base (L14/L15)		8.08%		4.33%		7.71%

-- Some totals may not foot or compute due to rounding.

Notes: (a) Per Cost of Service
(b) Reclassifies interest on customer deposits to electric operating expense
(c) From Jiggetts Supplemental Direct Exhibit 1 Page 3-3, Column 35
(d) From Jiggetts Supplemental Direct Exhibit 1 Page 4-1, Line 10, Column 3
(e) From Jiggetts Supplemental Direct Exhibit 1 Page 2

DUKE ENERGY CAROLINAS, LLC
CALCULATION OF ADDITIONAL REVENUE REQUIREMENT
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Description	Dec. 31, 2022 Amount (Col. 1)	Pro forma Ratio (Col. 2)	South Carolina Retail Operations					
				Before Proposed Increase			After Proposed Increase		
				Retail Rate Base (Col. 3)	Embedded Cost/ Return % (Col. 4)	Operating Income (Col. 5)	Retail Rate Base (Col. 6)	Embedded Cost/ Return % (Col. 7)	Operating Income (Col. 8)
1	Long-term debt	\$ 13,102,625 (a)	47.00%	\$ 3,477,534	4.56%	\$ 158,576	\$ 3,477,534	4.56%	\$ 158,576
2	Common equity	15,439,746	53.00%	3,921,475	4.12%	161,644	3,921,475	10.50%	411,755
3	Total (L1 + L2)	<u>\$ 28,542,371</u>	<u>100%</u>	<u>\$ 7,399,009 (b)</u>		<u>\$ 320,220 (c)</u>	<u>\$ 7,399,009 (d)</u>		\$ 570,330
4	Operating income before increase (Line 3, Column 5)								<u>\$ 320,220</u>
5	Additional operating income required (L3 - L4)								\$ 250,111
6	Customer growth (L5 x0.003729)								<u>\$ 933</u>
7	Additional operating income required, adjusted for customer growth (L5 - L6)								\$ 249,178
8	Gross receipts taxes (0.003) and utility assessment (0.002094)								\$ 1,700
9	Income Taxes								<u>\$ 82,838</u>
10	Additional revenue requiremen (L7 + L8 + L9)								<u><u>\$ 333,716</u></u>

-- Some totals may not foot or compute due to rounding.

Notes: (a) Current long-term debt maturities are excluded
(b) From Jiggetts Supplemental Direct Exhibit 1 Page 1, Line 15, Column 4
(c) From Jiggetts Supplemental Direct Exhibit 1 Page 1, Line 14, Column 4
(d) From Jiggetts Supplemental Direct Exhibit 1 Page 1, Line 15, Column 6

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DUKE ENERGY CAROLINAS, LLC
DETAIL OF ACCOUNTING ADJUSTMENTS-SOUTH CAROLINA RETAIL
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Impacted Income Statement Line Items	Annualize Retail Revenues for Current Rates	Eliminate Unbilled Revenues	Adjust Other Revenue	Update Fuel Costs to Approved Rates	Eliminate Cost Recovered through Non-Fuel Riders	Adjust O&M for Executive Compensation	Normalize O&M Labor Expenses	Update Benefits Costs	Adjust Vegetation Management	Adjust Test Year Expenses	Adjust Aviation Expenses	Levelize Nuclear Refueling Outage Costs
		SC1010 (Col. 1)	SC1020 (Col. 2)	SC1030 (Col. 3)	SC2010 (Col. 4)	SC2030 (Col. 5)	SC2040 (Col. 6)	SC2050 (Col. 7)	SC2060 (Col. 8)	SC2070 (Col. 9)	SC2080 (Col. 10)	SC2090 (Col. 11)	SC2100 (Col. 12)
1	Sales of Electricity	311,409	(24,370)	-	8,724	-	-	-	-	-	-	-	-
2	Other Revenue	-	-	(1,011)	-	253	-	-	-	-	-	-	-
3	Electric operating revenue (L1 + L2)	\$ 311,409	\$ (24,370)	\$ (1,011)	\$ 8,724	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Electric operating expenses:												
5	Operation and maintenance:												
6	Fuel used in electric generation	-	-	-	42,635	-	-	-	-	-	-	-	-
7	Purchased power	-	-	-	297,109	-	-	-	-	-	-	-	-
8	Other operation and maintenance expense	652	-	(2)	-	(28,314)	(1,586)	6,785	42	460	(200)	(775)	2,014
9	Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
10	General taxes	934	-	(3)	-	(131)	-	444	-	-	-	(12)	-
11	Interest on customer deposits	-	-	-	-	-	-	-	-	-	3,714	-	-
12	EDIT Amortization	-	-	-	-	44,068	-	-	-	-	-	-	-
13	Net income taxes	77,301	(6,080)	(251)	(82,590)	7,160	396	(1,804)	(11)	(115)	(877)	196	(502)
14	Amortization of investment tax credit	-	-	-	-	-	-	-	-	-	-	-	-
15	Total electric operating expenses (Sum L4:L12)	\$ 78,887	\$ (6,080)	\$ (256)	\$ 257,155	\$ 22,783	\$ (1,190)	\$ 5,426	\$ 32	\$ 345	\$ 2,638	\$ (591)	\$ 1,511
16	Operating income (L3 - L13)	\$ 232,522	\$ (18,290)	\$ (755)	\$ (248,431)	\$ (22,530)	\$ 1,190	\$ (5,426)	\$ (32)	\$ (345)	\$ (2,638)	\$ 591	\$ (1,511)
17	Operating Income revenue requirement impact	\$ (311,409)	\$ 24,495	\$ 1,011	\$ 332,715	\$ 30,174	\$ (1,594)	\$ 7,266	\$ 42	\$ 462	\$ 3,532	\$ (791)	\$ 2,024

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DUKE ENERGY CAROLINAS, LLC
DETAIL OF ACCOUNTING ADJUSTMENTS-SOUTH CAROLINA RETAIL
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Impacted Income Statement Line Items	Adjust Reserve for End-of-Life Nuclear Costs	Adjust Test year Rent Expense	Adjust for Reliability O&M	Annualize Depreciation	Annualize Property Taxes	Adjust for Post Test Year Additions to Plant in Service	Adjust Depreciation for New Depreciation Rates	Add CWIP in Rate Base	Amortize Environmental ARO Costs	Remove Expiring Amortizations	Amortize Rate Case Costs
		SC2120 (Col. 13)	SC2150 (Col. 14)	SC2160 (Col. 15)	SC3010 (Col. 16)	SC3020 (Col. 17)	SC3030 (Col. 18)	SC3040 (Col. 19)	SC3050 (Col. 20)	SC4010 (Col. 21)	SC5010 (Col. 22)	SC5020 (Col. 23)
1	Sales of Electricity	-	-	-	-	-	-	-	-	-	-	-
2	Other Revenue	-	10,979	-	-	-	-	-	-	-	-	-
3	Electric operating revenue (L1 + L2)	\$ -	\$ 10,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Electric operating expenses:											
5	Operation and maintenance:											
6	Fuel used in electric generation	-	-	-	-	-	-	-	-	-	-	-
7	Purchased power	-	-	-	-	-	-	-	-	-	-	-
8	Other operation and maintenance expense	-	1,807	1,553	-	-	-	-	-	-	-	1,839
9	Depreciation and amortization	4,721	-	-	53,545	-	-	44,217	-	40,590	(22,027)	-
10	General taxes	-	-	-	-	10,955	-	-	-	-	(21)	-
11	Interest on customer deposits	-	-	-	-	-	-	-	-	-	-	-
12	EDIT Amortization	-	-	-	-	-	-	-	-	-	-	-
13	Net income taxes	(1,178)	2,289	(387)	(13,359)	(2,733)	-	(11,032)	-	(10,127)	5,501	(459)
14	Amortization of investment tax credit	-	-	-	(0)	-	-	-	-	-	-	-
15	Total electric operating expenses (Sum L4:L12)	\$ 3,543	\$ 4,095	\$ 1,165	\$ 40,185	\$ 8,222	\$ -	\$ 33,184	\$ -	\$ 30,463	\$ (16,547)	\$ 1,381
16	Operating income (L3 - L13)	\$ (3,543)	\$ 6,884	\$ (1,165)	\$ (40,185)	\$ (8,222)	\$ -	\$ (33,184)	\$ -	\$ (30,463)	\$ 16,547	\$ (1,381)
17	Operating Income revenue requirement impact	\$ 4,745	\$ (9,219)	\$ 1,561	\$ 53,819	\$ 11,011	\$ -	\$ 44,443	\$ -	\$ 40,798	\$ (22,160)	\$ 1,849

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DUKE ENERGY CAROLINAS, LLC
DETAIL OF ACCOUNTING ADJUSTMENTS-SOUTH CAROLINA RETAIL
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Impacted Income Statement Line Items	Amortize Environmental Non-ARO Costs	Amortize Grid Costs	Amortize Loss on sale of Hydro	Amortize AMI Meters	Amortize Customer Connect	Amortized S.C. Act No. 62 Costs	Amortize Credit Card Fees	Adjust Coal Inventory	Adjust 1/8 O&M for accounting and pro-forma adjustments	Synchronize Interest Expense	Normalize Storm Costs and Storm Reserve	Total
		SC5030 (Col. 24)	SC5040 (Col. 25)	SC5050 (Col. 26)	SC5100 (Col. 27)	SC5120 (Col. 28)	SC5140 (Col. 29)	SC5150 (Col. 30)	SC6010 (Col. 31)	SC6020 (Col. 32)	SC6030 (Col. 33)	SC7010 (Col. 34)	(Col. 35)
1	Sales of Electricity	-	-	-	-	-	-	-	-	-	-	-	\$ 295,764
2	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	\$ 10,222
3	Electric operating revenue (L1 + L2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305,985
4	Electric operating expenses:												
5	Operation and maintenance:												
6	Fuel used in electric generation	-	-	-	-	-	-	-	-	-	-	-	\$ 42,635
7	Purchased power	-	-	-	-	-	-	-	-	-	-	-	\$ 297,109
8	Other operation and maintenance expense	-	-	-	-	-	1,212	1,351	-	-	-	6,606	\$ (6,555)
9	Depreciation and amortization	10,028	10,942	1,673	1,140	2,877	-	-	-	-	-	-	\$ 147,706
10	General taxes	-	-	-	-	-	-	-	-	-	-	-	\$ 12,167
11	Interest on customer deposits	-	-	-	-	-	-	-	-	-	-	-	\$ 3,714
12	EDIT Amortization	-	-	-	-	-	-	-	-	-	-	-	\$ 44,068
13	Net income taxes	(2,502)	(2,730)	(417)	(284)	(718)	(302)	(337)	-	-	(8,373)	(1,648)	\$ (55,976)
14	Amortization of investment tax credit	-	-	-	-	-	-	-	-	-	-	-	\$ (0)
15	Total electric operating expenses (Sum L4:L12)	\$ 7,526	\$ 8,212	\$ 1,256	\$ 856	\$ 2,159	\$ 910	\$ 1,014	\$ -	\$ -	\$ (8,373)	\$ 4,958	\$ 484,868
16	Operating income (L3 - L13)	\$ (7,526)	\$ (8,212)	\$ (1,256)	\$ (856)	\$ (2,159)	\$ (910)	\$ (1,014)	\$ -	\$ -	\$ 8,373	\$ (4,958)	\$ (178,883)
17	Operating Income revenue requirement impact	\$ 10,079	\$ 10,998	\$ 1,682	\$ 1,146	\$ 2,892	\$ 1,218	\$ 1,358	\$ -	\$ -	\$ (11,214)	\$ 6,640	\$ 239,572

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DUKE ENERGY CAROLINAS, LLC
DETAIL OF ACCOUNTING ADJUSTMENTS-SOUTH CAROLINA RETAIL
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Rate Base	Annualize Retail	Eliminate	Adjust	Update Fuel	Eliminate	Adjust O&M for	Normalize	Update	Adjust	Adjust Test	Adjust	Levelize
		Revenues for	Unbilled	Other	Costs to	Cost	Executive	O&M Labor	Benefits	Vegetation	Year	Aviation	Nuclear
		Current Rates	Revenues	Revenue	Approved	Recovered	Compensation	Expenses	Costs	Management	Expenses	Expenses	Refueling
		SC1010	SC1020	SC1030	SC2010	SC2030	SC2040	SC2050	SC2060	SC2070	SC2080	SC2090	SC2100
		(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)	(Col. 12)
18	Electric plant in service	-	-	-	-	-	-	-	-	-	-	-	-
19	Accumulated depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
20	Net electric plant in service (L16 + L17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-
22	Materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-
23	<u>Other Working Capital</u>												
24	Customer deposits	-	-	-	-	-	-	-	-	-	-	-	-
25	Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-
26	Unamortized debt	-	-	-	-	-	-	-	-	-	-	-	-
27	Required Bank Balance	-	-	-	-	-	-	-	-	-	-	-	-
28	SFAS-158	-	-	-	-	-	-	-	-	-	-	-	-
29	Prepayments	-	-	-	-	-	-	-	-	-	-	-	-
30	Average Taxes Accrual	-	-	-	-	-	-	-	-	-	-	-	-
31	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	-
32	Coal Ash Spend	-	-	-	-	-	-	-	-	-	-	-	-
33	Excess Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-
34	Other	-	-	-	(4,449)	-	-	-	-	-	-	-	-
35	Total Working Capital (Sum L20:30)	\$ -	\$ -	\$ -	\$ (4,449)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Accumulated deferred income taxes	-	-	-	1,110	-	-	-	-	-	-	-	-
37	Operating reserves	-	-	-	-	-	-	-	-	-	-	-	-
38	Total Initial cost rate base (L18 + L19 + SUM(L31:L37))	\$ -	\$ -	\$ -	\$ (3,339)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Rate Base revenue requirement impact	\$ -	\$ -	\$ -	(345)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Total Revenue requirement impact (L17+L39)	\$ (311,409)	\$ 24,495	\$ 1,011	\$ 332,370	\$ 30,174	\$ (1,594)	\$ 7,266	\$ 42	\$ 462	\$ 3,532	\$ (791)	\$ 2,024

Notes: [1] Does not include the impact of customer growth that is incorporated into the total revenue requirement calculation on Page 2.

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DUKE ENERGY CAROLINAS, LLC
DETAIL OF ACCOUNTING ADJUSTMENTS-SOUTH CAROLINA RETAIL
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Rate Base	Adjust Reserve for	Adjust Test	Adjust for	Annualize	Annualize	Adjust for Post	Adjust	Add CWIP in	Amortize	Remove	Amortize Rate
		End-of-Life Nuclear Costs	year Rent Expense	Reliability O&M	Depreciation	Property Taxes	Test Year Additions to Plant in Service	Depreciation for New Depreciation Rates	Rate Base	Environmental ARO Costs	Expiring Amortizations	Case Costs
		SC2120	SC2150	SC2160	SC3010	SC3020	SC3030	SC3040	SC3050	SC4010	SC5010	SC5020
		(Col. 13)	(Col. 14)	(Col. 15)	(Col. 16)	(Col. 17)	(Col. 18)	(Col. 19)	(Col. 20)	(Col. 21)	(Col. 22)	(Col. 23)
18	Electric plant in service	-	-	-	-	-	764,757	-	-	-	-	-
19	Accumulated depreciation and amortization	-	-	-	(17,848)	-	(147,767)	(44,217)	-	-	-	-
20	Net electric plant in service (L16 + L17)	\$ -	\$ -	\$ -	\$ (17,848)	\$ -	\$ 616,990	\$ (44,217)	\$ -	\$ -	\$ -	\$ -
21	Construction Work in Progress	-	-	-	-	-	-	-	353,282	-	-	-
22	Materials and supplies	-	-	-	-	-	-	-	-	-	-	-
23	<u>Other Working Capital</u>											
24	Customer deposits	-	-	-	-	-	-	-	-	-	-	-
25	Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-
26	Unamortized debt	-	-	-	-	-	-	-	-	-	-	-
27	Required Bank Balance	-	-	-	-	-	-	-	-	-	-	-
28	SFAS-158	-	-	-	-	-	-	-	-	-	-	-
29	Prepayments	-	-	-	-	-	-	-	-	-	-	-
30	Average Taxes Accrual	-	-	-	-	-	-	-	-	-	-	-
31	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-
32	Coal Ash Spend	-	-	-	-	-	-	-	-	243,543	(24,827)	-
33	Excess Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-
34	Other	-	-	-	-	-	-	-	-	-	(3,111)	3,698
35	Total Working Capital (Sum L20:30)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,543	\$ (27,938)	\$ 3,698
36	Accumulated deferred income taxes	-	-	-	-	-	-	-	-	(60,764)	6,971	(923)
37	Operating reserves	-	-	-	-	-	-	-	-	-	-	-
38	Total Initial cost rate base (L18 + L19 + SUM(L31:L37))	\$ -	\$ -	\$ -	\$ (17,848)	\$ -	\$ 616,990	\$ (44,217)	\$ 353,282	\$ 182,779	\$ (20,968)	\$ 2,775
39	Rate Base revenue requirement impact	\$ -	\$ -	\$ -	\$ (1,843)	\$ -	\$ 63,694	\$ (4,565)	\$ 36,470	\$ 18,869	\$ (2,165)	\$ 286
40	Total Revenue requirement impact (L17+L39)	\$ 4,745	\$ (9,219)	\$ 1,561	\$ 51,976	\$ 11,011	\$ 63,694	\$ 39,878	\$ 36,470	\$ 59,667	\$ (24,325)	\$ 2,135

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DUKE ENERGY CAROLINAS, LLC
DETAIL OF ACCOUNTING ADJUSTMENTS-SOUTH CAROLINA RETAIL
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Rate Base	Amortize Environmental Non-ARO Costs	Amortize Grid Costs	Amortize Loss on sale of Hydro	Amortize AMI Meters	Amortize Customer Connect	Amortized S.C. Act No. 62 Costs	Amortize Credit Card Fees	Adjust Coal Inventory	Adjust 1/8 O&M for accounting and pro-forma adjustments	Synchronize Interest Expense	Normalize Storm Costs and Storm Reserve	Total
		SC5030 (Col. 24)	SC5040 (Col. 25)	SC5050 (Col. 26)	SC5070 (Col. 27)	SC5120 (Col. 28)	SC5140 (Col. 29)	SC5150 (Col. 30)	SC6010 (Col. 31)	SC6020 (Col. 32)	SC6030 (Col. 33)	SC7010 (Col. 34)	(Col. 35)
18	Electric plant in service	-	-	-	-	-	-	-	-	-	-	-	\$ 764,757
19	Accumulated depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	\$ (209,831)
20	Net electric plant in service (L16 + L17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 554,926
21	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-	-	\$ 353,282
22	Materials and supplies	-	-	-	-	-	-	-	(1,558)	-	-	-	\$ (1,558)
23	<u>Other Working Capital</u>												
24	Customer deposits	-	-	-	-	-	-	-	-	-	-	-	\$ -
25	Cash Working Capital	-	-	-	-	-	-	-	-	4,510	-	-	\$ 4,510
26	Unamortized debt	-	-	-	-	-	-	-	-	-	-	-	\$ -
27	Required Bank Balance	-	-	-	-	-	-	-	-	-	-	-	\$ -
28	SFAS-158	-	-	-	-	-	-	-	-	-	-	-	\$ -
29	Prepayments	-	-	-	-	-	-	-	-	-	-	-	\$ -
30	Average Taxes Accrual	-	-	-	-	-	-	-	-	-	-	-	\$ -
31	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	\$ -
32	Coal Ash Spend	-	-	-	-	-	-	-	-	-	-	-	\$ 218,716
33	Excess Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	\$ -
34	Other	40,111	175,065	(1,673)	2,280	5,755	112	1,741	-	-	-	(2,500)	\$ 217,027
35	Total Working Capital (Sum L20:30)	\$ 40,111	\$ 175,065	\$ (1,673)	\$ 2,280	\$ 5,755	\$ 112	\$ 1,741	\$ -	\$ 4,510	\$ -	\$ (2,500)	\$ 440,253
36	Accumulated deferred income taxes	(10,008)	(43,679)	418	(569)	(1,436)	(28)	(434)	-	-	-	624	\$ (108,718)
37	Operating reserves	-	-	-	-	-	-	-	-	-	-	-	\$ -
38	Total Initial cost rate base (L18 + L19 + SUM(L31:L37))	\$ 30,103	\$ 131,386	\$ (1,256)	\$ 1,711	\$ 4,319	\$ 84	\$ 1,306	\$ (1,558)	\$ 4,510	\$ -	\$ (1,876)	\$ 1,238,184
39	Rate Base revenue requirement impact	\$ 3,108	\$ 13,563	\$ (130)	\$ 177	\$ 446	\$ 9	\$ 135	\$ (161)	\$ 466	\$ -	\$ (194)	\$ 127,822
40	Total Revenue requirement impact (L17+L39)	\$ 13,187	\$ 24,561	\$ 1,552	\$ 1,323	\$ 3,338	\$ 1,227	\$ 1,493	\$ (161)	\$ 466	\$ (11,214)	\$ 6,446	\$ 367,394

DUKE ENERGY CAROLINAS, LLC
ORIGINAL COST RATE BASE-ELECTRIC OPERATIONS
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Description	Page Reference	Total Company Per Books (Col. 1)	South Carolina Retail Operations		
				Per Books (Col. 2)	Accounting Adjustments (Col. 3)	As Adjusted (Col. 4)
1	Electric plant in service	4-2	\$ 48,641,755	\$ 11,197,301	\$ 764,757	\$ 11,962,058
2	Less: Accumulated depreciation and amortization	4-3	<u>(18,147,874)</u>	<u>(4,192,743)</u>	<u>(209,831)</u>	<u>(4,402,574)</u>
3	Net electric plant (L1 + L2)		30,493,881	7,004,558	554,926	7,559,483
4	Add: Materials and supplies	4-4	1,249,179	269,380	(1,558)	267,822
5	Working capital investment	4-5	273,596	(48,262)	440,253	391,991
6	Plant held for future use		65,119	15,051	-	15,051
7	Less: Accumulated deferred taxes		(4,394,872)	(1,045,445)	(108,718)	(1,154,162)
8	Operating reserves		(379,089)	(84,565)	-	(84,565)
9	Construction work in progress		<u>208,837</u>	<u>50,108</u>	<u>353,282</u>	<u>403,390</u>
10	Total (Sum L3:L9)		<u>\$ 27,516,650</u>	<u>\$ 6,160,824</u>	<u>\$ 1,238,184</u>	<u>\$ 7,399,009</u>

-- Some totals may not foot or compute due to rounding.

DUKE ENERGY CAROLINAS, LLC
ELECTRIC PLANT IN SERVICE AT ORIGINAL COST
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Description	Total Company Per Books (Col. 1)	South Carolina Retail Operations		
			Per Books (Col. 2)	Accounting Adjustments (Col. 3)	As Adjusted (Col. 4)
1	Production Plant	\$ 24,253,781	\$ 5,547,504	\$ 161,130	\$ 5,708,634
2	Transmission Plant	5,308,063	922,310	73,005	995,315
3	Distribution Plant	15,605,739	3,916,296	425,776	4,342,072
4	General Plant	1,753,127	414,135	88,242	502,377
5	Intangible Plant	<u>1,250,620</u>	<u>284,766</u>	<u>16,605</u>	<u>301,371</u>
6	Subtotal (Sum L1:L5)	48,171,330 (a)	11,085,012	764,757	11,849,769
7	Nuclear Fuel (Net)	<u>470,425</u>	<u>112,289</u>	<u>-</u>	<u>112,289</u>
8	Total electric plant in service (L6 + L7)	<u>\$ 48,641,755</u>	<u>\$ 11,197,301</u>	<u>\$ 764,757</u>	<u>\$ 11,962,058</u>

-- Some totals may not foot or compute due to rounding.

Notes: (a) Excludes asset retirement obligations, plant held for future use, and certain capitalized leases.

DUKE ENERGY CAROLINAS, LLC
ACCUMULATED DEPRECIATION AND AMORTIZATION - ELECTRIC PLANT IN SERVICE
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

No.	Description	Total Company Per Books (Col. 1)	South Carolina Retail Operations		
			Per Books (Col. 2)	Accounting Adjustments (Col. 3)	As Adjusted (Col. 4)
1	Production Reserve	\$ (10,361,863)	\$ (2,382,370)	\$ (162,546)	\$ (2,544,916)
2	Transmission Reserve	(1,507,835)	(262,504)	(12,788)	(275,292)
3	Distribution Reserve	(5,127,811)	(1,286,983)	(1,650)	(1,288,633)
4	General Reserve	(369,901)	(87,165)	(15,671)	(102,837)
5	Intangible Reserve	<u>(780,465)</u>	<u>(173,721)</u>	<u>(17,175)</u>	<u>(190,896)</u>
6	Total (Sum L1:L5)	<u>\$ (18,147,874) (a)</u>	<u>\$ (4,192,743)</u>	<u>\$ (209,831)</u>	<u>\$ (4,402,574)</u>
7	The annual composite rates (calculated based on 2022 balances) for computing depreciation are shown below:				
		<u>Plant/Other</u>			
8	Steam production plant	3.96%			
9	Nuclear production plant	2.13%			
10	Hydro production plant	1.99%			
11	Combustion turbine production plant	3.50%			
12	Transmission plant	2.23%			
13	Distribution plant	2.28%			
14	General plant	6.67%			
15	Intangible plant	20.00%			

-- Some totals may not foot or compute due to rounding.

Notes: (a) Excludes asset retirement obligations

DUKE ENERGY CAROLINAS, LLC
MATERIALS AND SUPPLIES
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Description	Total Company Per Books (Col. 1)	South Carolina Retail Operations		
			Per Books (Col. 2)	Accounting Adjustments (Col. 3)	As Adjusted (Col. 4)
	Fuel Stock:				
1	Coal	\$ 252,817	\$ 60,347	\$ (1,558) (a)	\$ 58,789
2	Oil	<u>37,192</u>	<u>8,878</u>	<u>-</u>	<u>8,878</u>
3	Total fuel stock (L1 + L2)	290,009	69,224	(1,558)	67,666
4	Other electric materials and supplies and stores clearing	<u>959,171</u>	<u>200,156</u>	<u>-</u>	<u>200,156</u>
5	Total Materials and Supplies (L3 + L4)	<u>\$ 1,249,179</u>	<u>\$ 269,380</u>	<u>\$ (1,558)</u>	<u>\$ 267,822</u>

-- Some totals may not foot or compute due to rounding.

Notes: (a) Adjusts coal inventory to reflect the targeted inventory level of 40 days at full load.

DUKE ENERGY CAROLINAS, LLC
WORKING CAPITAL INVESTMENT
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Dollars in Thousands)

Line No.	Description	Total Company Per Books (Col. 1)	South Carolina Retail Operations		
			Per Books (Col. 2)	Accounting Adjustments (Col. 3)	As Adjusted (Col. 4)
1	12 Months O&M (excluding purchase power & nuclear fuel)	\$ 2,527,888	\$ 611,286	\$ 36,080 (a)	\$ 647,366
2	Cash Working Capital (1/8 of Line 1)	\$ 315,986	\$ 76,411	\$ 4,510 (b)	\$ 80,921
3	Less: Average Tax Accruals	(178,166)	(40,900)	-	(40,900)
4	Subtotal: Investor Funds for Operations (L2 + L3)	137,820	35,510	4,510	40,020
5	Required Bank Balance	300	67	-	67
6	Unamortized Debt	105,447	23,574	-	23,574
7	Prepayments	25,343	5,818	-	5,818
8	Customer Deposits	(83,740)	(27,353)	-	(27,353)
9	SFAS 158	547,724	133,202	-	133,202
10	Coal Ash Spend	205,271	24,827	218,716	243,543
11	Excess Deferred Income Taxes	(2,173,462)	(629,494)	-	(629,494)
12	Other	1,508,893	385,587	217,027	602,614
13	Subtotal: Other Investor Funds (Sum L5:L12)	135,776	(83,773)	435,743	351,970
14	Total Working Capital Investment (L4 + L13)	\$ 273,596	\$ (48,262)	\$ 440,253	\$ 391,991

-- Some totals may not foot or compute due to rounding.

Notes: (a) Page 3.5, Column 35, Line 6 + Line 8

(b) Reflects an increase in operating funds based on 1/8 of O&M on Line 1.

DUKE ENERGY CAROLINAS, LLC
RECONCILIATION OF PROPOSED REVENUE REQUIREMENT
FOR THE TEST PERIOD ENDED DECEMBER 31, 2022
DOCKET NO. 2023-388-E
(Thousands of Dollars)

Line No.	Item	Amount
1	Revenue requirement increase per Jiggetts Direct Exhibit 1	\$ 323,052
2		
3	Updated Accounting and Pro Forma Adjustments:	
4	SC2050 Normalize O&M Labor Expenses	\$ 2,067
5	SC2070 Adjust Vegetation Management	(1)
6	SC2100 Levelize Nuclear Refueling Outage Costs	(259)
7	SC2150 Adjust Test year Rent Expense	(606)
8	SC2160 Adjust for Reliability O&M	(498)
9	SC3010 Annualize Depreciation on Year-End Plant Balances	(2)
10	SC3020 Annualize Property Taxes on Year-End Plant Balances	124
11	SC3030 Adjust for Post Test Year Additions to Plant in Service	177
12	SC3040 Adjust Depreciation for New Depreciation Rates	112
13	SC3050 Add CWIP in Rate Base	6,096
14	SC4010 Amortize Deferred Environmental ARO Costs	1,001
15	SC5020 Amortize Rate Case Costs	-
16	SC5030 Amortize Deferred Environmental Non-ARO Costs	1,806
17	SC5040 Amortize Deferred Grid Costs	786
18	SC5100 Amortize AMI Meters	240
19	SC5120 Amortize Customer Connect	(70)
20	SC5140 Amortized Deferred S.C. Act No. 62 Costs	(48)
21	SC5150 Amortize deferred Credit Card Fees	(10)
22	SC6020 Adjust 1/8 O&M for accounting and pro-forma adjustments	17
23	SC6030 Synchronize Interest Expense	(241)
24		
25	Impact of pro forma updates before customer growth and WACC updates	\$ 10,692
26		
27	Customer Growth and updated utility assessment fee	(28)
28		
29	Revenue requirement increase per Jiggetts Supplemental Exhibit 1,	<u>\$ 333,716</u>